

**From:** [Whitman, Hayter \(TAX\)](#)  
**To:** ["Kravis, Jonathan"; Gordon-Marvin, Emerson \(TAX\); Kibbe, Patrick \(USAMD\); Tice, Catherine \(TAX\); Beaty, Sean P. \(TAX\); Adenrele, Adeyemi \(USAMD\)](#)  
**Cc:** [Reaves, Stephany; Mohammadi, Adeel; Berman, Stuart A.; Reed, Stanley J.](#)  
**Subject:** RE: US v. Goldstein  
**Date:** Monday, July 14, 2025 9:37:39 AM

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Counsel:

Thank you for reaching out. The Government's position is that the four women were not bona fide employees of the law firm, and that any payments to or on behalf of the women were not deductible. We respectfully disagree that the quoted language from the Government's opposition represents a "different theory" compared to what is in the Indictment. The quoted language is not a theory but rather a statement of law based on two federal appeals court cases. And notably, because the Government included the same language and cases in its May 16, 2025 discovery letter (which was served before any pretrial motions were filed), Defendant had plenty of opportunity to respond in his various filings. Against that backdrop, the Court has sufficient information to resolve Defendant's motions without further briefing.

That said, we are happy to continue discussing this issue, and welcome any further questions you may have.

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Best,  
Hayter

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**From:** Kravis, Jonathan <Jonathan.Kravis@mto.com>  
**Sent:** Wednesday, July 9, 2025 9:36 AM  
**To:** Gordon-Marvin, Emerson (TAX) <Emerson.Gordon-Marvin@usdoj.gov>; Kibbe, Patrick (USAMD) <Patrick.Kibbe@usdoj.gov>; Tice, Catherine (TAX) <Catherine.Tice@usdoj.gov>; Beaty, Sean P. (TAX) <Sean.P.Beaty@usdoj.gov>; Adenrele, Adeyemi (USAMD) <Adeyemi.Adenrele@usdoj.gov>; Whitman, Hayter (TAX) <Hayter.Whitman@usdoj.gov>  
**Cc:** Reaves, Stephany <Stephany.Reaves@mto.com>; Mohammadi, Adeel <Adeel.Mohammadi@mto.com>  
**Subject:** [EXTERNAL] US v. Goldstein

Dear counsel,

I am writing to request clarification on the government's position with respect to the allegations in the Indictment concerning the four individuals. Our understanding had been that the government's position was that these individuals were not "bona fide employees," Indict. Para. 56(b), in the sense that (according to the government) these individuals should not count as employees of the firm and therefore the deduction of any portion of their salary or health insurance premiums was unlawful. Indeed, paragraph 56(b) specifically alleges that the amount of the alleged unlawful deduction was

“approximately \$40,000,” which we understand to be the full value of the salaries and benefits paid to the four individuals.

However, the government’s opposition to our motion for a bill of particulars on this point could be read to suggest a different theory. The opposition says (at 20) that the government “will not be required to prove—nor must the Indictment state—the precise amount of income that was unreported as a result of the deductions.” This language suggests a different theory, namely that the individuals may have been “bona fide employees” but their work had little value to the firm, and therefore the firm was entitled to deduct some but not all of their salary and benefits. We do not believe that this theory is clear from the face of the Indictment. If the government intends to pursue this theory at trial, then we believe it gives rise to a different motion to dismiss on the ground that these allegations are unconstitutionally retroactive. We would also raise this as a matter of great concern in our submission to DOJ leadership.

We ask that you provide clarification on this question.

Thanks

Jonathan

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